

GOVERNMENT OF INDIA

Delhi



Gazette

DELHI ADMINISTRATION

EXTRAORDINARY

PART IV

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DELHI ADMINISTRATION, DELHI

NOTIFICATION

Delhi, the 20th February 1964

No. F. 4(45)/63-Fin(E).—In exercise of the powers conferred by Section 26 of the Bengal Finance (Sales Tax) Act, 1941 as in force in the Union Territory of Delhi, the Chief Commissioner, Delhi is pleased to make, after previous publication, the following rules further to amend the Delhi Sales Tax Rules, 1951, namely:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Delhi Sales Tax (Amendment) Rules, 1963.

(2) They shall be deemed to have come into force on the 15th day of May, 1963.

2. *Amendment of Rule 29.*—In Rule 29 of the Delhi Sales Tax Rules, 1951—

(a) In the proviso to clause (ii) for the words "Registration No. of the Dealer", wherever they occur, the words "Name and Registration No. of the Dealer" shall be substituted; and

(b) after clause (ii) the following new clause shall be inserted, namely:—

"(iia) sales of goods, which are subject to tax at the first point in series of sales under section 5A, made by the subsequent dealer(s) to such foreign or Commonwealth diplomatic mission or office or their personnel (including their spouses) and for such uses as are referred to in sub-clauses

(a) and (b) of clause (ii) in respect of which the manufacturer/importer registered under the Act has already allowed refund or adjustment of the amount of sales tax to the subsequent dealer effecting such sale:

Provided that the dealer claiming exemption on this account furnishes in addition to the documents specified in the proviso to clause (ii) a certificate from the subsequent dealer effecting such sale in the following form:—

Certified that the goods covered by the voucher(s)/cash-memo(s) mentioned below were sold by me/us to the Embassy/Legation/High Commission/Office of.....

S. No.	Voucher/Cash-memo. No.	Date	Amount
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Signature
Seal and Date

By Order,
MADHURI SRIVASTAVA,
Under Secretary Finance (Expenditure),
Delhi Administration, Delhi.